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Thirty-sixth
Annual Report
1950

BUREAU of MUNICIPAL RESEARCH
TORONTO

BUREAU of MUNICIPAL RESEARCH
Thirty-sixth
Annual Report

FOR THE YEAR ENDED FEBRUARY 28, 1950



An independent fact-finding organization
reporting to the public on civic affairs.

OFFICES: 24 ISABELLA STREET, TORONTO

Council

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Foreword

While the Bureau of Municipal Research was called into being to serve a particular need, arising out of disabilities in the financial practices at that time, it has continued as a detached and non-partisan spokesman to occupy an ever-widening field of usefulness in relation to civic affairs. The success which attended its initial effort has been repeated on countless occasions when questions of policy and procedure, inevitable in the expanding life of a great metropolis, have emerged and called for intelligent and far-seeing decisions. Through its facilities for independent research, its study of comparative situations and its accumulated data, the Bureau has, I believe, contributed in no small degree to the stability of the city's financial position and the soundness of its administration.

In its monthly bulletin, "Civic Affairs" the Bureau has dealt objectively and comprehensively with many current problems, endeavoring to inform citizens and officials alike as to their implications and suggesting possible courses of action. At the same time it does not seek to become the proponent of a particular policy or movement, preferring to exert its influence unostentatiously through established municipal channels. With the key traffic projects now under way and the larger issues that will be brought to the fore in the imminent expansion of the area and services of the city, the Bureau will have, in keeping with its aims, a role of increasing importance and value.

Unlike many agencies serving a similar purpose in cities of comparable size on this continent, the Bureau accepts no grant or subsidy from any governmental or other source, but is sustained solely by the contributions of institutions, firms and individuals who desire through its activities to support the cause of good citizenship. Our revenues in the past year have shown a gratifying increase, enabling us to do more extensive and effective work, and the new premises on Isabella Street have provided much needed space for staff and equipment.

As this will be the last "foreword" I shall have the opportunity of writing in my capacity as president, I should like to express my complete confidence in our director, Mr. Eric Hardy, who by training, experience and discernment is admirably adapted to the requirements of his unique position. To my associates on the Bureau Council I express my heartiest thanks and good will for their untiring efforts as a group of disinterested business men seeking to perform a vital and indispensable service on behalf of their fellow citizens. I cannot mention this fact without recalling the energetic personal interest taken in the Bureau for so many years by our late colleague, Mr. Jacob D. Von Maur. For myself, leaving office now after 17 years, although continuing as a member of the Council, I am proud to have had some modest part in the good work and achievements of the Bureau.

THOMAS G ROGERS

President

May 2, 1950

Director's Report

To the citizens of Greater Toronto, the year that is just ended and the months ahead will, I feel sure, come to be remembered as a momentous period in the life of this community. Great developments are in store. In fact, even now the foundation is being laid for changes in the structure of our local government which will set the pattern for the physical and social growth in this great metropolis for years to come. There is no longer much doubt of early action on the metropolitan problem; but a good deal still hinges on the measure of foresight and understanding given to the final selection and adoption of a specific metropolitan plan. Indeed, these days will test the calibre, and challenge the imagination, of our elected representatives and all citizens.

The Year in Review

In such circumstances, it is not surprising that questions of metropolitan government have loomed large in the work of your Bureau since the time of the last annual meeting. This was, of course, no new subject of Bureau research; and the present staff is much indebted to the work of the former director, Dr. Brittain, who contributed valuable reports on this problem and on others of growing moment in Toronto today. I mention these earlier studies because they have assisted in no small way towards a year of accomplishment in which all Bureau supporters can take some pride, knowing that their personal interest in the Bureau's activities has had a real bearing on the results achieved. Today it is my pleasure to tell you that an encouraging advance has been made in the Bureau's own affairs and, more important, that our services are being more widely used and spontaneously acknowledged by the citizens at large.

That branch of the Bureau's work which is best known to supporters is the publication "Civic Affairs". Judging by the number of letters and comments received in the office, there is no urgent need on this occasion to review the range of topics covered. Be assured that both Council and staff are grateful for your expressions of interest which indicate that the reports are found stimulating and constructive.

In selecting the content and planning the presentation of bulletins, the Bureau, as you know, is aiming at a triple market—civic officials, press

and public, and subscribers. It is easiest for us to gauge our success with the second of these—press and public. Bureau material must be picked up and talked about if it is to make a settled impression, if it is to strike home. In the abundant editorial comment, press reporting and radio coverage over the past twelve months subscribers have seen something of the headway that has been made in this direction.

At times, however, I wonder how many members are fully conscious of the problem we face in reporting to such varied groups of readers. From busy men with a constant flow of reports and statements crossing their desks, the suggestion has been made on occasion that perhaps we have packed too much into a single Open Letter. At the same time, the reaction we are hoping for from civic officials indicates that a basis of background information must be included sufficient to show that the recommendations are the clear result of serious thought and study. Do we strike the right balance? On this point as on others your views will be helpful. In making this comment, I am reminded of the fact that only the highlights of each research job get into print. Certainly, therefore, the office is ready always to answer your requests for expanded information on the subject matter of the bulletins or for data on other phases of local government.

During 1949, your Bureau gave a great deal of time to informal committee work; in fact, part of every week has been spent in meetings. This is time well invested. The work of one committee, in defining census tracts for metropolitan Toronto has been incorporated into the Official Plan for the City and will guide the breakdown of information in compiling the 1951 Census. Two heavy assignments have been carried out through the volunteer Civic Advisory Council. A member of the Bureau board was vice-chairman of one committee which was charged with investigating the financial relations of City and Province. Its report, issued last November, was widely supported in the press and should prove of solid value to the City. The second committee was responsible for the well-known "First Report" on the metropolitan problem—a study which has won the respect of elected representatives in both City and suburbs. It strikes me that one of the encouraging facts about all these undertakings is that they represent useful citizen-participation in settling important public issues. All too often, such matters are left entirely to be worked out by our elected representatives and paid public officials.

The current interest in the metropolitan problem has helped give the Bureau one of its most active seasons on the public platform. Your director has had the responsibility and privilege of representing the work of the Bureau in a series of addresses to groups both large and small in and around Toronto. On one occasion, a dozen suburban industrialists asked to hear something of how amalgamation might affect their future; on

another, the case for metropolitan government was put before the Empire Club in a formal speech broadcast over the C.B.C. But the majority of requests have come from ratepayers or neighbourhood associations with, on the average, an attendance of about seventy-five local citizens. These occasions enable us to take the cause of informed participation in local government to the areas where it counts most. On first view, the number of people active in such groups could be thought of as quite disappointing; yet they are certainly worthwhile, and now there are signs of new and renewed interest. Surely, such associations offer an obvious channel through which to promote real and constructive public objectives.

Now, may I turn briefly to the Bureau's internal operations. Most Bureau members, and I suppose the majority represented here today, are well acquainted not only with the general method of financing but also with how the money is spent. The reason for this awareness is that Bureau backing is strongest from firms and individuals having a sustained personal interest in the work and aims. Therefore, many of you are also well aware that the Bureau has, in recent years, been more than ordinarily pre-occupied with its own budget! In addition to the higher operating costs that today are common to all organizations, the Bureau has had to meet several extraordinary expenditures. Consequently our balance sheet of last year showed quite a substantial deficit. More than half the amount represented only a paper debt—the reserve for unexpired subscriptions; yet the remainder was more than sufficient for pleasant scanning. Your Council has had either to decide on a policy of retrenchment or to strike out aggressively for extra revenues. When you realize that this year the Bureau has had to make a number of capital purchases from current income, to pay moving expenses and a higher rental for several months, you will, I think, agree with me that the operating surplus shows that the decision to set out after more revenues was taken realistically.

Typical of the cooperation that has made this accomplishment possible is the attitude of one subscriber who was alarmed by the indebtedness at the end of last year. He wrote about this, and, concretely, pledged an increase in the amount of his own subscription.

Compared with similar agencies in American cities the Toronto Bureau stands high in the broad and representative group that has always stepped forward to support the work. The Council has been especially pleased, therefore, that the added funds have come through the addition of a number of new supporters as well as from the established membership.

The Toronto Tax Rate

Since the war's end, public spending has become a problem of serious

proportions to the taxpayers of Toronto and the suburban municipalities. The Bureau gave attention to the costs of local government in several of its bulletins last year and plans to extend such inquiries during 1950.

As the tax burden has become heavier, some of our elected representatives have adopted debating tactics which are a poor substitute for a full and frank statement of public plans and policies. At election time, heavy emphasis is placed on holding the line; while at budget time, the explanation offered for increases is that certain major expenditures are 'uncontrollable'. Admittedly, there is an element of truth in both these arguments but they surely do more to confuse than to enlighten the electorate.

In order to come up to standards required by the Province, some increases have actually been forced upon the City. But is it correct to suggest that the budget of the Board of Education—a body elected by the people of Toronto—is entirely 'uncontrollable'? Again, it must have been plain to members of the City Council that in a period of rising wage and material costs it would be virtually impossible to hold the line on all civic spending and, in some instances, basically false economy to attempt such a policy. Frankly, I feel strongly that the citizens are entitled to a much more detailed explanation, in practical common-sense terms, of what the City Fathers are doing with tax monies and why.

The Official Plan

There is one area in which the course of civic spending is now being properly charted. I refer to the capital budget which is a cardinal feature of Toronto's Official Plan. At the close of 1948, the City Treasury prepared a type of capital budget as part of the abortive attempt at pre-election budgeting. At that time, it could be no more than a record of expenditures already authorized—including some projects that were then fully completed. It was drawn up to show only the annual debt charges to which taxpayers were firmly committed. With the Official Plan, however, the advance picture should always be available in its three important phases: the various works contemplated for future years; a priority rating of their urgency (in the opinion of the Board of Control and City Council); and the amount of new financing that may be undertaken still within a safe margin of annual debt charges. Members of last year's Council are to be congratulated on this forward step. Perhaps I may be permitted to mention parenthetically that final amendments on two points coincided with recommendations that the Bureau had worked for.

Last September when the Bureau presented its review of the proposed Official Plan, it noted a number of omissions reducing the value of this

master-control document. While such shortcomings remain to be corrected—I shall not at this time go over them again—there is one piece of unfinished business where delay is increasingly alarming. In the report released last September, the Planning Board stated that the new “zoning by-law is now in preparation and will be submitted to Council following approval of the official plan.” Probably it was the part of wisdom to take one hurdle at a time. But I do feel that the psychological opportunity has not only arrived; it is several months past. Until detailed zoning regulations are consolidated and modernized the proposed land-use pattern is virtually meaningless, and the master blueprint is robbed of much of its value.

City and Suburbs

With some form of metropolitan consolidation not far off, it is only natural to expect a slackening in some work projects of individual municipalities. There is every reason to mark time, for example, on building construction that may not fit automatically into the needs of the new civic administration. By contrast, other undertakings—and Toronto’s new zoning by-law is one of these—should be promoted all the more rapidly. Initially, the change, whatever it may be, will impose new work loads. It will be all to the good, therefore, to have as many old problems as possible cleared out of the way. From the City’s point of view, also, everything that can be accomplished ahead of time will make its case for amalgamation that much more attractive.

Contrary to widespread opinion, the suburban municipalities and the City for more than twenty years have been seriously disturbed by the operation at close quarters of a patchwork of separate local governments. The Province, too, has given much thought to the problem.

The present ferment started some three years ago when two ‘radical’ solutions were advocated. One was the transfer to the control of an inter-urban management board of the major civic services in the thirteen municipalities of Greater Toronto; the other called for adoption of a borough system linking the same municipalities. In opposition, a frequent stand was that one or two services—water supply, sewage disposal, and possibly policing—should be pooled under metropolitan commissions; but nothing more. Finally, others saw no need for any significant changes.

During the past year, however, the line of scrimmage has shifted. The conference of Mayors and Reeves called by the Province found Toronto and Mimico committed officially in support of outright amalgamation and the remaining suburbs backing a metropolitan County of York, with

enlarged County authority and with incorporated Toronto brought into the fold.

Let me preface any comments on the County Plan with one statement that I feel to be important. It is true that the Bureau has come out in favour of complete unification of the major metropolitan area under a single local government structure. This is because the study of major alternatives has seemed to suggest root advantages in this plan. But any workable scheme is better than the metropolitan chaos that is developing today.

Turning now to the County Plan: To my mind, the major doubt about it at the moment arises from uncertainty as to just what is involved. Its advocates have given only the barest outline! In further support for the plan, they have spoken of the adaptation of county government to a coordinating function in several metropolitan areas of the United States. In that country, however, the county is a quite different institution from the one we know here. In most areas, the rural township does not exist at all, and local government is carried on by the county both directly and through a maze of separate, and often overlapping, area boards. With rare exceptions, American cities have not been separated from the counties. And further, members are ordinarily elected to their county councils directly, while the members’ constituencies may bear no relationship to city, town or township boundaries. In Los Angeles, where the county has been brought into a partial solution of the metropolitan problem, certain services have been pooled under contractual arrangements. This has brought improvement, certainly. Yet the director of the Bureau of Municipal Research in that city still speaks of “the overlapping government, the duplication of agencies and facilities, the rivalries and the lack of coordination.”

Personally, I do not regard the absence of a good working model as sufficient reason to discard the County Plan. By the same token, however, the suburban supporters should study their scheme in detail. Only so, can the county proposal lead to something constructive.

Additionally, in casting the present County of York for the role of a metropolitan authority, certain practical difficulties would have to be met. At times, elected representatives have acknowledged a problem in reconciling the interests of suburban and outside representatives; and we hear occasional reports of ‘horse-trading’ between the two groups. How, then, would the addition of Toronto representatives be made palatable? Another point: if County business were appreciably expanded, could the reeves and deputy-reeves continue to give adequate direction to the business of their home municipalities? These are not the only problems, and perhaps

they are not the most serious. Still I feel that they illustrate the job to be done.

Let me say, also, that the municipalities that favour amalgamation have work to do. Additional to the study of the alternative County Plan, there are important details yet to be worked out before amalgamation could become a fact.

Administrative practices are not uniform throughout the thirteen municipalities, and I firmly believe it would be quite wrong to assume that the City's methods should be automatically adopted. Toronto and New Toronto, for example, have allowed a graded partial exemption in the taxation of small houses. They are the only municipalities in Ontario to do so. The objective is to introduce the ability-to-pay principle into real property taxation. Yet in the opinion of the Bureau, the current exemptions serve this end most imperfectly. For one thing, there is no guarantee that savings will be passed on to occupants of rented accommodation. Moreover, the reduction is not based on the amount of space occupied, so those in multiple dwellings derive no benefit. It is plainly a hit and miss system.

Toronto's Council and Board of Education have been held by public vote to a one-year term in office. Mimico, on the other hand, seems well satisfied with its two-year term. Members of the Toronto and Suburban Separate School Board also serve for two years, while most suburban Boards of Education are elected for a two-year staggered term. The latter is, too, the favoured practice for elected utility commissions. At this time, therefore, it is worth recalling that the two-year staggered term is an alternative on which Toronto electors have been given no opportunity to express an opinion. It might well be considered now.

If the Ontario Municipal Board should put through an order calling for amalgamation, it would in the process acquire the responsibility of ruling on these and similar questions. An important point to be settled would be the definition and realignment of wards throughout the new City, and the determination of representation on the new Council. Here the alternatives are legion and the Municipal Board should welcome studied recommendations from all the existing municipalities.

The size of local Councils throughout Canada and in other countries varies quite widely. Montreal has a Council of fully one hundred members; Ottawa comes next on the list with twenty-seven; Toronto with twenty-three ranks third. At the other end of the scale come London and Vancouver with only nine members in each. Most large American cities have smaller Councils than Toronto's present membership. Detroit and Pittsburgh, too, operate with Councils of nine and the members are all

elected to represent the city at large. In England, on the other hand, the larger Councils are everywhere in favour. So you see there is no universal rule. Yet, in thinking about our problem here, one caution should be noted. Whether the Council is large or small it is good policy to choose a substantial proportion of representatives at large. Otherwise, the chances are that meetings of Council will degenerate into petty wranglings through efforts to secure more and more benefits for individual wards.

My purpose in touching on these problems, which are not new to us, is to give all possible emphasis to one major theme. In all likelihood, it will be some years before our local authorities have as good an opportunity to look at fundamentals—to take stock of the procedures and the structures which serve our local governments.

The Board of Control

One feature of Toronto's government with a long history is the Board of Control. Because, as a local institution, it goes back well over half a century, we are apt to regard the Board as here to stay. Yet, from time to time, signs have appeared that this five-man executive was cracking under the load. Last year's report of the City Planning Board, for example, proposed that executive authority to fix the priorities for capital spending should become a Planning Board rather than a Board of Control function. While the suggestion was precipitous and later amended, it indicates serious doubts as to the Board of Control's capacity. Then, judging by the proposal of two successive Mayors to appoint a director of services, it would seem that the Board itself is not entirely sure it can do the job.

The Board of Control plan was picked up in the 'nineties from a similar scheme operating in cities like New York, Albany, Rochester, and Buffalo. Today, the only American city to hold to it is New York and it does so for a special reason. In that city, the executive board embodies the main remnant of the old New York borough system.

Here in Ontario, the four cities whose populations are over 100,000—Hamilton, Ottawa, Toronto and Windsor—operate Boards of Control. At the same time, the statistics may not reflect present sentiments too closely since the Board system was, years ago, incorporated into the Provincial statutes and made compulsory for all such municipalities. In smaller cities which have been given the option, the Board of Control idea has not taken hold. London, Ontario, the only smaller centre to experiment with a Board dropped it after several years trial. Very shortly London's population will pass the hundred thousand mark, and I find it interesting to

speculate on what will happen then. For, barring a change in legislation, the Board system will have to be re-instituted in that city.

To my mind, the idea of electing five men annually to serve together as the City's 'general manager'—and to dominate the elected Council—is obviously bad in principle. Let me make it quite clear, however, that the topic under discussion is the system and not the present Toronto office-holders. Indeed, the wonder is that the Board of Control has worked as well as it has and lasted as long as it has. Furthermore, the fact that Provincial law bolsters this institution is no reason to feel we must stick to it. The Province's original legislation was inspired in no small degree by Toronto citizens and, at the time, Toronto was the sole municipality in the 100,000 bracket. By the same token, the Province should now be agreeable to opening up alternatives if enough people favour a change.

What shall we put in its place? Well, as I see it, there are at least two acceptable alternatives—the City Manager and the small Council following one American pattern; and the large Council as in England, relying heavily on the Committee system, and giving seniority to one department head in clearing on administrative details. Either system should work better than what we have now, while it would of course be possible to find further alternatives. But no change will be entirely successful unless the people want it and work for it themselves.

A Personal Note

In all its thirty-six years of community service our Bureau has had but four Presidents. The latest of these, Mr. Rogers, took office on the 25th of April, 1933, at a time when the position of such a voluntary educational agency was difficult indeed. That the Bureau has weathered both depression and war and today so actively promotes the cause of good civic government is in itself a tribute to Mr. Rogers' seventeen years of courageous and discerning leadership. Consequently we respect his wish now not to stand for re-election. Because his interest has been such a close personal one, I have had, even in a comparatively short time, an exceptional opportunity and privilege in serving under him. Therefore I know I speak for all friends of the Bureau in recording on your behalf and mine our warmest appreciation and good wishes. It is characteristic of Mr. Rogers' work that we have on our Council keen and capable men well fitted to assume the executive responsibilities.

ERIC HARDY

Director

BALANCE SHEET At the 28th February, 1950

Assets		1949
Cash on Hand and in Bank	\$ 75.60	\$ 85.36
Accounts Receivable		63.74
Prepaid Rent	25.00	
Equipment and Library	\$3,231.02	
Less: Reserve for Depreciation	2,619.11	
	611.91	409.70
Deficit—		
Balance at debit the 1st March, 1949	2,478.01	
Deduct: Excess of Revenue over Expenditure for the year ended the 28th February, 1950	503.00	
	1,975.01	2,478.01
	\$2,687.52	\$3,036.81
Liabilities		1949
Bank Overdraft	\$ 919.57	\$1,543.16
Accounts Payable		
Trade	\$ 132.30	
Citizens' Research Institute of Canada	285.65	
	417.95	143.65
Reserve for Services in Respect of Unexpired Subscriptions—Estimated	1,350.00	1,350.00
	\$2,687.52	\$3,036.81

To the Bureau of Municipal Research,
Toronto, Ontario.

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1950. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded for the year. Based upon such examination, we report that all our requirements as auditors have been complied with and that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bureau's affairs at the 28th February, 1950, according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

Dated at Toronto, Ontario,
24th March, 1950.

GEORGE A. TOUCHE & CO., Chartered Accountants,
Auditors.

REVENUE AND EXPENDITURE ACCOUNT For the Year Ended the 28th February, 1950

Expenditure		1949
Personal Services	\$7,303.78	\$7,468.68
Printing and Mailing Expense	735.77	901.51
General and Office Expense	\$1,409.87	
Less: Rent paid by Citizens' Research Institute of Canada	339.70	
	1,070.17	982.34
Provision for Depreciation—Equipment	79.32	51.16
Travelling Expense	33.90	39.55
Unemployment Insurance	23.40	15.93
Bank Charges	145.71	103.94
Balance, Being Excess of Revenue over Expenditure for the Year	503.00	904.21 Dr.
	\$9,895.05	\$8,658.90
Revenue		1949
Subscriptions	\$9,065.00	\$7,995.00
Service Revenue	800.00	500.00
Sundry Revenue	30.05	163.90
	\$9,895.05	\$8,658.90

Subscribers

Abbs, Chas. E.
 Aikenhead Hardware Ltd.
 Ames, A. E. & Co. Ltd.
 Andian National Corp'n Ltd.
 Aristocrat Manufacturing Co. Ltd.
 Atwell Fleming Printing Co. Ltd.
 Ault & Wiborg Co. of Canada Ltd.
 Auto Electric Service Co. Ltd.
 Automatic Electric (Canada) Ltd.
 Automatic Paper Box Co. Ltd.

Baker Advertising Agency Ltd., The.
 Bank of Canada.
 Bank of Montreal.
 Bank of Nova Scotia.
 Bank of Toronto.
 Barber-Ellis of Canada Ltd.
 Bauckman, Chas.
 Beatty, Miss Mary H.
 Bell Telephone Co. of Canada.
 Bennett, E. James, F.C.A.
 Birks, Henry, & Sons (Ontario) Ltd.
 Blake, Anglin, Osler & Cassels, Messrs.
 Boeckh Co. Ltd., The.
 Bosley, W. H., & Co.
 Brazilian Traction Light & Power Co. Limited.
 Bristol Co. of Canada Ltd., The.
 British-American Oil Co. Ltd., The.
 Brittain, Dr. H. L.
 Bromo-Seltzer Ltd.
 Byrant Press Ltd., The.
 Burruss & Sweatman Ltd.
 Business Systems Ltd.

Cameron Manufacturing Co. Ltd.
 Campbell, Graham.
 Canada Coal Ltd.
 Canada Dry Ginger Ale Ltd.
 Canada Life Assurance Co.
 Canada Malting Co. Ltd.
 Canada Packers Ltd.
 Canada Permanent Mortgage Corp'n.
 Canada Printing Ink Co. Ltd.
 Canadian Acme Screw & Gear Ltd.
 Canadian Bank of Commerce, The.
 Canadian Breweries Ltd.

Canadian Credit Men's Association.
 Canadian Ice Machine Co. Ltd.
 Canadian Industries Ltd.
 Canadian Manufacturers Association.
 Canadian Pacific Express Co.
 Canadian Pacific Railway Co.
 Canadian Tire Corp'n Ltd.
 Carroll Galleries, The.
 Cassels, Brock & Kelley, Messrs.
 Central Canada Loan & Savings Co.
 Chartered Trust & Executor Co.
 Charters, M. C., & Co. Ltd.
 Christie, Brown & Co. Ltd.
 Clarke, A. R., & Co. Ltd.
 Coleman Lamp & Stove Co. Ltd., The.
 Confederation Life Association.
 Conger Lehigh Coal Co. Ltd.
 Coniagas Mines Ltd.
 Consolidated Sand & Gravel Ltd.
 Consumers' Gas Co. of Toronto.
 Corson, Rolph R., Ltd.
 Crawford, N. R.
 Crown Cork & Seal Co. Ltd.
 Currie, E. & S., Ltd.

Daly, R. A., & Co. Ltd.
 Dart Union Co. Ltd.
 Davis, Bruce E., K.C.
 Davis & Henderson Ltd.
 Debenture & Securities Corp'n of Canada, The.
 Delamere & Williams Ltd.
 Delany & Pettit Ltd.
 Deloitte, Plender, Haskins & Sells, Messrs.
 DeMara, Cyril.
 Division of Local Gov't Affairs, Dept. of Public Health & Welfare, Newfoundland.
 Dominion Bank, The.
 Dominion of Canada General Insurance Co.
 Dominion Electric Protection Co. Ltd.
 Dominion Stores Ltd.
 Donovan, Geo. R.
 Drummond, McCall & Co. Ltd.
 Dun & Bradstreet of Canada, Ltd.
 Dunham, C. A., Co. Ltd.
 Dunlop Tire & Rubber Co. Ltd.

Easy Washing Machine Co. Ltd.
 Eaton, The T., Co. Ltd.
 Elder, Robert, Ltd.
 Ellsworth, Albert L.
 Employers' Liability Assurance Corp'n Ltd., The.
 Excelsior Life Insurance Co.

Falkner (Mrs.) Theresa G.
 Famous Players Canadian Corp'n Ltd.
 Ford Motor Co. of Canada Ltd.
 Frankel Bros.
 Fruehauf Trailer Co. of Canada Ltd.

Gage, W. J., & Co. Ltd.
 General Leather Goods Ltd.
 General Steel Wares Ltd.
 Gibbons, J. J., Ltd.
 Glendinning, Jarrett, Gray & Roberts, Messrs.
 Glover, Henry, & Co.
 Goldsmith Bros. Smelting & Refining Co. Ltd.
 Goodyear Tire & Rubber Co. of Canada Ltd.
 Gordon, Mackay & Co. Ltd.
 Gore & Storrie, Messrs.
 Grand & Toy Ltd.
 Gray, Frank M., K.C.
 Great Atlantic & Pacific Tea Co. Ltd.
 Greens Canada Ltd.
 Gully, H. M.

Hamilton Carhartt Manufacturing Ltd.
 Hayhoe, R. B., & Co. Ltd.
 Hees, Geo. H., Son & Co. Ltd.
 Hinde & Dauch Paper Co. of Canada Ltd.
 Hobbs, J. W.
 Howell Lithographic Co. Ltd., The.
 Hunter, E. J., Tire Co.
 Hynes, J. P.

Imperial Bank of Canada.
 Imperial Life Assurance Co. of Canada
 Imperial Oil Ltd.
 Imperial Optical Co. Ltd.
 Imperial Varnish & Color Co. Ltd.
 International Business Machines Co. Ltd.

International Petroleum Co. Ltd.

Johnston & Higgins of Ontario Ltd.

Kilbourn, Kenneth M.
 Kirkpatrick, Geo. D.
 Kresge, S. S., Co. Ltd.

Laidlaw, John B.
 Laidlaw, W. C.
 Lake Simcoe Ice & Fuel Ltd.
 Lalor, John M., & Co. Ltd.
 Lang, Daniel W., K.C.
 Langton, Hugh H.
 Lever Bros. Ltd.
 Link-Belt Ltd.
 Lloyd Bros.
 Loblaw Groceries Co. Ltd.
 London-Canada Insurance Co.
 London & Lancashire Insurance Co. Ltd., The
 Luffman, Mrs. H. L.
 Lyon & Harvey, Messrs.

MacKelcan, Fred R.
 Maclean-Hunter Publishing Co. Ltd.
 MacMillen Co. of Canada Ltd., The
 Manufacturers Life Insurance Co., The
 Mapp, K. A., C.A.
 Mason, G. W., K.C.
 Massey-Harris Co. Ltd.
 McCallum, John E.
 McCarthy, Hon. Leighton, K.C.
 McKinnon, W. L., & Co.
 McLeod, Young, Weir & Co. Ltd.
 Meredith, Simmons & Co. Ltd.
 Miller Paving Ltd.
 Mining Corporation of Canada Ltd., The.
 Minneapolis-Honeywell Regulator Co. Ltd.
 Mitchell, W. G., & Co.
 Monarch Mortgage & Investments Ltd.
 Moore Corporation Ltd.
 Muntz & Beatty, Ltd.

National Cash Register Co. of Canada Ltd.
 National Cellulose of Canada Ltd.
 National Life Assurance Co. of Canada
 National Trust Co. Ltd.
 Neilson, Wm., Ltd.

Neptune Meters Ltd.
Nicholson, James.
Noranda Mines Ltd.
Northway, John, & Son, Ltd.

Oakley, Jackson & Farewell Co. Ltd.
Oliver Lumber Co. Ltd.
Ontario Dept. of Municipal Affairs.
Oxford University Press.

Page-Hersey Tubes Ltd.
Pardoe, Avern & Co.
Peckover's Ltd.
Perry, Gordon F.
Planters Nut & Chocolate Co. Ltd.
Playfair, Stuart B.
Poucher, F. B.

Rathbone, Geo., Lumber Co. Ltd.
Red & White Corporation Ltd.
Reed, Shaw & McNaught, Messrs.
Reid, Stanley G.
Remington Rand Ltd.
Riddell, Stead, Graham & Hutchinson,
Messrs.
Robertson Bros. Ltd.
Robertson, The Hon. Mr. Justice R. S.
Robertson, Stark & Holland Ltd.
Robinson Cotton Mills Ltd.
Roden Bros. Ltd.
Rogers, Elias, Co. Ltd.
Rogers, H. L.
Rogers, Thomas G.
Royal Bank of Canada.
Ruddy, E. L., Co. Ltd.

St. Catharines, City of
Sainthill-Levine & Co. Ltd.
Salada Tea Co. of Canada Ltd.
Samuel, Son & Co. Ltd.
Schofield, E.
Scythes & Co. Ltd.
Shaw & Begg Ltd.
Shell Oil Co. of Canada Ltd.
Shenstone, Dr. Norman S.
Shier, Dr. R. V. B.
Shuttleworth, E. B., Chemical Co.
Ltd., The.
Simpson, Robert, Co. Ltd., The.
Smith Bros. Motor Body Works
Smith, Chas. Albert, Ltd.

Smith, W. C.
Spaulding, Mrs. M. H.
Square D Co. Canada Ltd.
Standard Sanitary & Dominion
Radiator Ltd.
Stanton, Harry G.
Stauntons Ltd.
Stedman Bros. Ltd.
Stewart, J. F. B. and Co. Ltd.
Strathy, Gerard B., K.C.
Sully Foundry Ltd. (Div. of Neptune
Meters).
Swift Canadian Co. Ltd.

Tamblyn, G. Ltd.
Taylor Instrument Companies of
Canada Ltd.
Theatre Holding Corp'n Ltd.
Thompson, Geo. W.
Tippet-Richardson Ltd.
Tomenson, Saunders, Smith & Garfat
Ltd.
Toronto Board of Trade.
Toronto Carpet Mfg. Co. Ltd.
Toronto Elevators Ltd.
Toronto General Trusts Corp'n, The.
Toronto Iron Works Ltd., The.
Toronto University Library.
Touche, Geo. A., & Co.
Turnbull Elevator Co. Ltd.

Underwood Ltd.

United Church Publishing House.

Victoria Paper & Twine Co. Ltd.

Walker, E. C., & Sons Ltd.
Walsh, Geo. T., K.C.
Weaver, F. P., Coal Co. Ltd.
Welch, H. J.
Westeel Products Ltd.
Wickett & Craig Ltd.
Willard Storage Battery Co. of
Canada Ltd.
Windeler Electric Co. Ltd., The
Winter, Lewis A., O.B.E.
Women Electors Association.
Wood, Gundy & Co. Ltd.
Woods Mfg. Co. Ltd.
Woolworth, F. W., Co. Ltd.